

## CLAIMS

Claims 1-18 (canceled)

Claim 19. (presently amended)

A device produced according to the method of making a silicon micromechanical structure, comprising the steps of:

forming a lightly doped silicon substrate having a first and second side and having less than  $5 \times 10^{19} \text{ cm}^{-3}$  boron therein;

placing a strain compensated p+ layer on the first side of said substrate by doping with boron and germanium to form an etch stop, said p+ having a boron content of greater than  $7 \times 10^{19} \text{ cm}^{-3}$  ~~to provide a strain compensated p+ layer~~ and a germanium content of no more than about  $1 \times 10^{21} \text{ cm}^{-3}$ ;

forming a mask on the second side for etching a predetermined pattern;

etching said second side to said p+ layer to form a silicon diaphragm; and

depositing an insulator on said p+ layer; and  
fabricating an electronic component as a micromechanical structure on said insulator.

Claim 20. (previously presented)

The device of claim 19, wherein said boron content is greater than  $1 \times 10^{20} \text{ cm}^{-3}$  and the germanium content is from about  $0.5 \times 10^{21} \text{ cm}^{-3}$  to about  $2.0 \times 10^{21} \text{ cm}^{-3}$ .

Claim 21. (previously presented)

The device of claim 19, wherein said micromechanical structure is a pressure sensor.

Claim 22. (previously presented)

The device of claim 21, wherein said electronic component is selected from the group consisting of dielectrically isolated piezoresistors and resonant microbeams.

Claim 23. (previously presented)

The device of claim 19, wherein said micromechanical structure is a cantilevered accelerometer.

Claim 24. (previously presented)

The device of claim 23, wherein said electronic component is selected from the group consisting of dielectrically isolated piezoresistors and resonant microbeams.

Claim 25. (previously presented)

The device of claim 19, wherein said micromechanical structure is a dual web biplane accelerometer formed by forming a said p+ layer on both sides of said substrate, forming a proof mask and flexure etching on both sides of said layer until said etching reaches said p+ layers.

Claim 26. (previously presented)

The device of claim 25, wherein said electronic component is selected from the group consisting of dielectrically isolated piezoresistors and resonant microbeams.

Claim 27. (previously presented)

The device of claim 19, wherein said micromechanical structure includes a dielectrically isolated piezoresistor formed on a top surface of a first wafer, a second wafer is bonded to said first wafer, and said second wafer forms a single crystal piezoresistor.

Claim 28-36. (cancelled)